

authorized to
school lands

county are hereby authorized and empowered to lease the "shore right" of lot number 2, section 36, in township 34, range 19, lying along the Saint Croix river, from year to year, until said land shall be sold, and all proceeds arising therefrom to be paid into the State treasury for the benefit of the school fund.

SEC. 2. This act shall take effect from and after its passage.

Approved March 4th, 1862.

CHAPTER XLVII.

An Act to Provide for the Levy and Collection of an Additional Two Mill Special School Tax in the City of Winona.

- SECTION 1. County treasurer authorized to levy and collect a special school tax.
2. Duty of county auditor.
 3. Duty of treasurer in case taxes have been paid prior to the passage of this Act.
 4. Act, when to take effect.

Be it enacted by the Legislature of the State of Minnesota:

Authorized to
levy and collect
special school tax

SECTION 1. The treasurer of the county of Winona is authorized and required to levy and collect a special school tax of two mills upon the dollar of all taxable property in the city of Winona, as valued in his duplicate tax list for the year 1861, in addition to the two mill tax now contained in such tax list, and for this purpose, the said county treasurer is hereby invested with the same powers and shall be liable to the same penalties and obligations, and liable in like manner upon his official bond as is now

provided by law in relation to the collection of taxes for other purposes.

SEC. 2. For the purpose of the tax authorized in the preceding section, it shall not be necessary for the county auditor to insert the same in the tax duplicate of the treasurer, but the treasurer shall proceed to collect upon each parcel or description of taxable property contained in his tax list for the year 1861, instead of the amount of special school tax as therein set down, an amount which shall be double thereto, and the county auditor shall charge the sum authorized to be raised by this act, in his account against the said county treasurer, in the same manner as other taxes are charged.

Duty of county auditor

SEC. 3. In case the tax upon any description or parcel of property shall have been paid prior to the passage of this act, it shall be the duty of the treasurer to note the amount of the additional tax authorized by this act in a column for that purpose, opposite the valuation of the property, and shall proceed to collect the same in like manner as other taxes are collected, and the county treasurer shall make return of delinquent taxes under this act, in like manner and with the same effect as is provided by law for other delinquent taxes. *Provided, That where the taxes for the year 1861, upon any real property, the owners of which are not residents of Winona county, shall have been paid prior to the passage of this act, no sale thereof shall be made for a delinquent tax under this act, at the next succeeding tax sale for delinquent taxes, but such delinquent tax with twelve per cent. added thereto, shall be inserted in the general tax list for the year 1862, and shall then be collected as other delinquent taxes.*

Duty of treasurer in case of taxes paid prior to the passage of this act.

SEC. 4. This act shall take effect from and after its passage.

Approved February 20th, 1862.